EXHIBIT B

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FILED ELECTRONICALLY

May 1, 2006

The Honorable Joseph J. Farnan, Jr. United States District Court 844 North King Street Wilmington, DE 19801

RE: LG Philips LCD Co. Ltd v Tatung Company of America, c et al C.A. No. 05-292-JJF

Dear Judge Farnan:

I write on behalf of plaintiff LG Philips LCD Co, Ltd ("LPL") At the hearing on April 25, 2006 the Court invited LPL to consider whether to pursue its claims for infringement of the 121 patent

LPL has considered the matter further and has decided that it will withdraw its claims for patent infringement under the '121 patent (i.e., Count I of the Complaint, D.1.) We have filed today the attached Notice of Voluntary Withdrawal of Claims Relating to U.S. Patent No. 6.738,121

LPL does not concede anything by withdrawing its claims under the '121 patent LPL believes that it has stated a meritorious claim for patent infringement of its '121 patent Moreover, LPL believes, on the basis of everything that is known to date, that defendants could not successfully prove an invalidating on-sale bar for the '121 patent by clear and convincing evidence

However, the discovery preparatory to and ensuing battle over the on-sale bar for the '121 patent would be a time consuming distraction from LPL's real objective, which is getting to trial in July on defendants' infininging products LPL is concerned that CPT would use the discovery process outlined by the court as to the on-sale bar issue in an effort to attempt (again) to postpone the trial Therefore, the withdrawal of Count I is a practical decision that in no way should be construed as a concession by LPL

. The Bayard Firm The Honorable Joseph J Farnan, Jr May 1, 2006 Page Two

LPL believes that its withdrawal of Count I should have the following beneficial effects:

- It will dramatically streamline this case and will ensure that we continue on track for trial commencing July 17
- It will moot defendants' Motion for Reconsideration [D I 134], as that motion relates solely to discovery related to the 121 patent
- a It will simplify the Court's *Maxkman* ruling by eliminating a number of terms the parties have submitted for construction.
- It will obviate the need for any enlargement of the discovery limits previously agreed to by the parties and set by the Court.
- It will simplify expert discovery and permit both expert reports and discovery to be completed by the deadlines imposed by the Court

Because the Court authorized LPL to withdraw claims under the '121 patent at the hearing, we do not believe it is necessary to file an amended complaint at this time in light of LPL's Notice of Withdrawal filed today. Any amendment of the pleadings can easily be addressed in connection with the final pretrial order in accordance with FRCP 16(c)(2) and Local Rule 16.4(d)(11)

Respectfully submitted,

Richard D. Kirk (rk0922)

RDK

cc: Clerk of the Court (courtesy copy by hand)
All counsel as shown on the attached certificate